

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF MARCH 2015/28TH PHALGUNA, 1936

WP(C).No. 8736 of 2015 (N)

PETITIONER:

**M/S. MUGAL MARKETING,
NEW BAZAR, C.C.S.B. ROAD, ALAPPUZHA-688 001,
REPRESENTED BY ITS MANAGING PARTNER, HARIF A.**

BY ADV. SRI.K.J.ABRAHAM.

RESPONDENTS:

- 1. THE ASSISTANT COMMISSIONER (ASSMT.)
SPECIAL CIRCLE, COMMERCIAL TAXES,
ALAPPUZHA-688 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM-691 013.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
ALAPPUZHA-688 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 8736 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:-

**EXHIBIT P1- TRUE COPY OF THE ASSESSMENT ORDER 32040566515/2013-14
DATED 28-01-2015.**

**EXHIBIT P2- TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO. 29 FOR
THE YEAR 2013-14 DATED 12-02-2015.**

**EXHIBIT P3- TRUE COPY OF THE FORM NO. 30 STAY PETITION FOR THE
YEAR 2013-14 DATED 12-02-2015.**

**EXHIBIT P4- TRUE COPY OF THE FORM NO.1 DEMAND NOTICE NO.
RRC NO. 95/2014-15 DATED 09-03-2015.**

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.8736 of 2015 (N)

.....
Dated this the 19th day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003 and Central Sales Tax Act, 1956. Against Ext.P1 assessment order for the assessment year 2013 - 2014, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.Abraham K.L., the learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

The order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/19/03/